

ABSTRAK

Penelitian ini bertujuan untuk menguji apakah kebijakan pendanaan, kebijakan dividen, ukuran perusahaan, komisaris independen, kepemilikan institusional, komite audit dan kepemilikan manajerial berpengaruh terhadap kualitas laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI).

Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2013 – 2017 dimana sampel dipilih dengan berdasarkan dari kriteria yang sudah ditentukan maka diperoleh sampel sebanyak 35 perusahaan dengan pengamatan selama lima tahun sehingga total sampel yang didapat adalah sejumlah 175. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda.

Berdasarkan hasil penelitian ini menunjukkan bahwa variabel kebijakan pendanaan, kebijakan dividen, komisaris independen, kepemilikan institusional, komite audit dan kepemilikan manajerial tidak berpengaruh terhadap kualitas laba. Sedangkan untuk variabel ukuran perusahaan mempunyai pengaruh positif terhadap kualitas laba yang berarti bahwa ukuran perusahaan yang besar memiliki kualitas laba yang tinggi karena perusahaan tidak akan melakukan praktik manajemen laba.

Kata kunci: kebijakan perusahaan, ukuran perusahaan, *good corporate governance*, kualitas laba

ABSTRACT

This research aimed to examine whether the funds and dividend policy, the firm size, independent commissioner, institutional ownership, audit committee, and managerial ownership had affected on the profits quality of manufacturing companies which were listed on Indonesia Stock Exchange.

The research was quantitative. While, the population was 35 manufacturing companies which were listed on Indonesia Stock Exchange 2013-2017. Moreover, the data collection technique used purposive sampling, in which there were 175 companies as sample. In addition, the data analysis technique used multiple linear regression.

The research result concluded funds policy, dividend policy, independent commissioner, institutional ownership, audit committee, and managerial ownership did not affect on the profits quality. On the other hand, the firm size had positive effect on the profits quality. In other words, the bigger the firm size, the higher the profits quality of company would have. It happened as the company did not have its profit management practice.

Keywords: Firm Policy, Firm Size, Good Corporate Governance, Profits Quality



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and accurate, Prepared by a
professional translator. This
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